

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

WEALTH TAX REFERENCE No 10, 20, 25, 26, 35, 36, 82, 83
and 88 all of 1984

For Approval and Signature:

Hon'ble MR.JUSTICE R.BALIA. and
MR.JUSTICE A.R.DAVE

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1. Whether Reporters of Local Papers may be allowed to see the judgements?
2. To be referred to the Reporter or not?
3. Whether Their Lordships wish to see the fair copy of the judgement?
4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder?
5. Whether it is to be circulated to the Civil Judge?

B L SHETH AND OTHERS

Versus

COMMISSIONER OF WEALTH TAX

Appearance:

NOTICE SERVED for Petitioner
MR RP BHATT for Respondent No. 1

CORAM : MR.JUSTICE R.BALIA. and
MR.JUSTICE A.R.DAVE

Date of decision: 26/04/99

COMMON ORAL JUDGEMENT

1. All these references have been made by the Income Tax Appellate Tribunal under the Wealth Tax Act at the instance of the assessee. No one has appeared on behalf of the assessee in spite of service, nor paper book has

been submitted thus far. In the aforesaid circumstances, we decline to answer the question referred to us at the instance of the assessee and return the references unanswered.

There shall be no order as to costs.

(Rajesh Balia, J) (A.R. Dave, J)